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**Series** 1000: Funding and Fiscal Management

**Policy Name** Vouchering

**Policy Number** 1005

**Origination Date** November 1, 2013

**Revision Date** July 1, 2018 :

### Regulation

Invoice and Invoice Time Limitations 215 F.S. 215.422(7)

### Attachments:

Chart of Accounts

### Policy

The purpose of this policy is to assist Communities Connected for Kids fiscal, contract management and the outsourced accounting personnel in the preparation, authorization and disbursement of funds.

### Scope

The policy outlines the steps in vouchering process common to all payables on behalf of Communities Connected for Kids by the outsourced accounting firm which include but are not limited to network providers, employees and operational facility related items. The vouchering/invoicing/ auditing routine must be consistent in order to provide uniformity of accounting and timely payment to service providers.

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## 1. Definitions

- a. Days - The term "days" means calendar days.
- b. Disbursement - Payment to a network provider, vendor or Communities Connected for Kids employee for an approved amount specific to the payee on the approved invoice or employee travel voucher.
- c. Payment Authorization – The review and approval of an invoice by the contract management or fiscal staff of Communities Connected for Kids.
- d. Outsourced Accounting – Administrative services provided via service agreement to complete the payment process for disbursement of funds on behalf of Communities Connected for Kids.
- e. Receipt of Invoice - The date a proper invoice is received by Communities Connected for Kids personnel. If Communities Connected for Kids has failed to annotate the invoice with the actual date of receipt, then Communities Connected for Kids is deemed to have received the invoice on the date indicated as approved and submitted by the vendor.
- f. Service Period - The time frame for which goods and / or services are delivered in accordance with agreed upon terms between the provider /vendor and Communities Connected for Kids.
- g. Working Day - Any day of the week excluding Saturday, Sunday and any legal state holiday.

## 2. Prompt Payment Compliance

- a. Payments to vendors via third party contracts, revolving / emergency fund checks, or agency authorized bank accounts will be subject to the time requirements and interest penalty requirements of the invoice processing and interest penalty laws (s. 215.422 (12)), F.S.
- b. Computation of Time - In computing the disbursement time, authorization of an invoice and disbursement of funds to a network provider, vendor or employee will be made within thirty (30) days of an invoice received or prepared by Communities Connected for Kids personnel unless otherwise agreed upon by both parties.

## 3. Invoice Coding Responsibility and Pre-Audit Requirements

The guidelines detailed in the following paragraphs will provide the method to achieve standardized accounting for the expenditures of Communities Connected for Kids.

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- a. All invoices are required to be date stamped upon receipt with the exception of internally prepared invoices which must contain the appropriate information at assigned areas of the invoice.
- b. Initial invoice coding responsibility rests with the Communities Connected for Kids Financial Manager or designated fiscal staff.
- c. Communities Connected for Kids uses a 21 digit account coding structure for each of its accounts.

XXX-XXXXXX-XXXXXXXX-XXXX

- First Three digits: Identifies the Communities Connected for Kids' provider contract number
- Four through Nine digits: Identifies the program code or cost pool which accumulates related costs (both direct and indirect) for allocation to funding sources at month end.
- Ten through Seventeen digits: Identifies the General Ledger Account Code for all assets, liabilities, net assets, revenue and expenditures.
- Eighteen through Twenty-one digits: DCF OCA crosswalk

Account codes are assigned by the accounting staff as needed. The Chief Financial Officer or the Chief Executive Officer is authorized to make changes (additions and/or deletions) to the Chart of Accounts. The chart of accounts is maintained in the general ledger computerized software.

- a. Contract management staff will approve and authorize the contracted service(s) and then submit the invoice to fiscal for account structure coding based on the fund matrix and availability of funds. Coding includes but is not limited to contract, source, program, general ledger account, OCA, approved amount, fiscal or CEO, COO approval and is directly on or attached to the invoice. Payment authorizations by Communities Connected for Kids personnel are to be completed within five (5) working days of receipt of an approved invoice. Coded payment requests are keyed into the accounting software in accordance with the approved schedule. The accounting software will process the payment according to the payment schedule.
- b. The Communities Connected for Kids outsourced check printing company will disburse checks of an approved remittance request to the check payee by Communities Connected for Kids personnel within one week of submission.

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- c. The accounting system will be available on line and utilized by Fiscal Staff to update and track the disbursement of funds. Transactions will be documented on a daily basis by acquiring printed Remittance Advices.

#### 4. Expense Vouchers

- a. Invoices which require no purchase order, such as utilities, telephone and telegraph, postage and services or where no commodity is acquired (e.g. Federal Express) must be approved for payment by the Director of Finance, Financial Manager or designee.
- b. Invoices for purchases of computer equipment must be accompanied by appropriate documentation and authorized by the Chief Operating Officer / Director of Information Technology and the Director of Finance.

#### 5. Audit and Review Process – Other than Travel

##### Vouchering

- a. The accounts payable process should be independent of purchasing, receiving and cashiers.
- b. No payments should be made without first matching the related purchase order, receiving report and original vendor invoice. If no purchase order or receiving report is applicable, the invoice should be properly approved by the requestor or individual receiving the goods.
- c. Duplicate copies of invoices should be clearly marked immediately upon receipt to prevent duplicate payments.
- d. Entry into the accounting records should be performed by someone independent of the vouchering process.
- e. Utility bills, lease of facility and similar items will be paid directly to the vendor to ensure prompt payment.

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- f. All goods are to be checked, e.g. unit price to total prices on invoices, the date goods and services were received, and all activity inspected against the purchase order and / or contract to verify the item or service received is in accordance with the terms of the purchase order and/or contract.
- (1) Unit prices less than the purchase order price may be \_\_\_\_\_ authorized without additional approval.
  - (2) If the invoice is greater than the purchase order, the Chief Executive Office, Chief Operating Officer or the Director of Finance or designee must approve the increase. Unauthorized freight charges shall be handled in the same \_\_\_\_\_ fashion.
  - (3) Line extensions and column total should be verified for \_\_\_\_\_ accuracy.
  - (4) Should the description on the invoice be unclear as to the \_\_\_\_\_ identity of the product or service, a copy of the purchase order or \_\_\_\_\_ brief explanation must be attached to the original invoice.
- g. At a minimum, a copy of the coding page of the invoice is maintained at Communities Connected for Kids for comparison for future authorization.
- h. The original invoice with original signatures along with supporting back-up is maintained by the Fiscal Specialist for payment process and maintenance of all official records regarding payments made on behalf of Communities Connected for Kids.

#### 6. Travel Vouchers

- a. All travel vouchers submitted for reimbursement must include the \_\_\_\_\_ approval date and the signature of the traveler's supervisor. These vouchers are accepted through email submission, therefore original signatures are not required.
- b. Employee travel expense reimbursement requests and common carrier direct billing vendor invoices are to be paid within 30 days submission or the time allotted by s.215.422, F.S, whichever is earlier.

Approved: Carol Deloach

Carol Deloach, CEO

July 1, 2018

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